

**EXHIBIT “B”**

**VANDEHEY 1099-MISC STATEMENTS**

Payer  
Form 1099-MISC

## Form 1099-MISC Worksheet

2015

► Keep for your records

Payer's Name(s) as Shown on Forms <u>REAL SOCIAL DYNAMICS , INC</u>	Federal ID Number _____
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## Enter Recipient information for this 1099-MISC:

PAYER'S name, street, city, state, ZIP and phone <u>Real Social Dynamics , INC</u>		<b>1</b> Rents _____	<b>4</b> Fed income tax withheld _____
Street _____ City _____ State _____ Zip _____	Ph. _____	<b>2</b> Royalties _____	<b>3</b> Other income _____
PAYER'S federal identification number _____	RECIPIENT'S identification number _____	<b>5</b> Fishing boat proceeds _____	<b>6</b> Medical and health care payments _____
RECIPIENT'S name <u>Todd Vandehey</u>		<b>7</b> Nonemployee compensation _____	<b>8</b> Substitute payments in lieu of dividends or interest 150,684.01
Check if no longer a recipient (See Help) . . . ► <input type="checkbox"/>		<b>9</b> Payer made direct sales of \$5,000 or more of consumer products to a buyer for resale . . . ► <input type="checkbox"/>	
Address Street _____ City _____ State _____ Zip _____		<b>10</b> Crop insurance proceeds _____	
Account number (see instr) _____		<b>11</b> <input type="checkbox"/>	<b>12</b> <input type="checkbox"/>
<b>15a</b> Section 409A deferrals	<b>15b</b> Section 409A income	<b>13</b> Excess golden parachute payments _____	<b>14</b> Gross proceeds paid to an attorney _____
<b>16</b> State tax withheld a _____ b _____		<b>17</b> State/Payer's state no. _____	<b>18</b> State income _____

## Void

A Void this 1099-MISC . . . . . ► 

## Corrections

**Important:** If you need to reissue this Form 1099-MISC or make corrections to it for any reason after you have sent it to the recipient or to the IRS, read the instructions in Tax Help before continuing.

- B Check if this corrects recipient's address **and/or** money amounts **only** (see Tax Help). . . . . ►
- C Check if this corrects recipient's SSN or EIN **and/or** incorrect name and address (see Tax Help). . . . ►
- D Check if this corrects recipient's SSN or EIN or incorrect name and address (Error 2 correction) . . . .

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

REAL SOCIAL DYNAMICS , INC

311 S DIVISION STREET

CARSON CITY NV 89703-9110  
(310) 652-0137 Real Social Dynamics

PAYER'S federal identification number      RECIPIENT'S identification number

RECIPIENT'S name

TODD VANDEHEY

Street address (including apartment number)

City or town, state or province, country, and ZIP or foreign postal code

Account number (see instructions)

FATCA filing req.  

15 a Section 409A deferrals

15 b Section 409A income

BAA Form 1099-MISC

(Keep for your records.)

www.irs.gov/form1099misc

FDEA0302 03/09/15

1 Rents \$	OMB No. 1545-0115
2 Royalties \$	<b>2015</b>
3 Other income \$	Form 1099-MISC
4 Federal income tax withheld \$	
5 Fishing boat proceeds \$	
6 Med & health care payments \$	
7 Nonemployee compensation \$ 150684.01	
8 Substitute payments in lieu of dividends or interest \$	
9 Payer made direct sales of \$5,000 or more of consumer products to a buyer ► <input type="checkbox"/> (recipient) for resale	
10 Crop insurance proceeds \$	
11	
12	
13 Excess golden parachute payments \$	
14 Gross proceeds paid to an attorney \$	
15 State tax withheld \$	
16 State/Payer's state no. \$	
17 State income \$	
18	

**Miscellaneous Income****Copy B  
For Recipient**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Department of the Treasury — Internal Revenue Service

**Instructions for Recipient**

**Recipient's identification number.** For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN) or employer identification number (EIN). However, the issuer has reported your complete identification number to the IRS.

**Account number.** May show an account or other unique number the payer assigned to distinguish your account.

**FATCA filing requirement.** If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the instructions to Form 8938.

**Amounts shown may be subject to self-employment (SE) tax.** If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES. Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

**Form 1099-MISC incorrect?** If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

**Box 1.** Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business.

**Box 2.** Report royalties from oil, gas, or mineral properties, copyrights, and patents on Schedule E (Form 1040). However, report payments for a working interest as explained in the box 7 instructions. For royalties on timber, coal, and iron ore, see Pub. 544.

**Box 3.** Generally, report this amount on the "Other income" line of Form 1040 (or Form 1040NR) and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your taxpayer identification number. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

**Box 6.** For individuals, report on Schedule C (Form 1040).

**Box 7.** Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of the fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report the amount from box 7 on Form 1040, line 7 (or Form 1040NR, line 8). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report it on Form 1040, line 21 (or Form 1040NR, line 21).

**Box 8.** Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other income" line of Form 1040 (or Form 1040NR).

**Box 9.** If checked, \$5,000 or more of sales of consumer products was paid to you on a buy-sell, deposit-commission, or other basis. A dollar amount does not have to be shown. Generally, report any income from your sale of these products on Schedule C (Form 1040).

**Box 10.** Report this amount on Schedule F (Form 1040).

**Box 13.** Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See the Form 1040 (or Form 1040NR) instructions for where to report.

**Box 14.** Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

**Box 15a.** May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A, plus any earnings on current and prior year deferrals.

**Box 15b.** Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. This amount is also included in box 7 as nonemployee compensation. Any amount included in box 15a that is currently taxable is also included in this box. This income is also subject to a substantial additional tax to be reported on Form 1040 (or Form 1040NR). See "Total Tax" in the Form 1040 (or Form 1040NR) instructions.

**Boxes 16-18.** Shows state or local income tax withheld from the payments.

**Future developments.** For the latest information about developments related to Form 1099-MISC and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form1099misc](http://www.irs.gov/form1099misc)

VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

REAL SOCIAL DYNAMICS , INC

311 S DIVISION STREET

CARSON CITY

NV 89703-9110

1 Rents

\$

OMB No. 1545-0115

**2015**

Form 1099-MISC

**Miscellaneous Income**

PAYER'S federal identification number

RECIPIENT'S identification number

RECIPIENT'S name

TODD VANDEHEY

Street address (including apartment number)

City or town, state or province, country, and ZIP or foreign postal code

Account number (see instructions)

FATCA filing req.

**15 a** Section 409A deferrals

**15 b** Section 409A income

2 Royalties

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$

150684.01

9 Payer made direct sales of

\$5,000 or more of consumer products to a buyer ►

(recipient) for resale

11

13 Excess golden parachute payments

\$

16 State tax withheld

\$

18 State income

\$

17 State/Payer's state no.

12

14 Gross proceeds paid to an attorney

\$

**Copy 1  
For State Tax Department**

**BAA Form 1099-MISC**

FDEA0302 03/09/15

[www.irs.gov/form1099misc](http://www.irs.gov/form1099misc)

Department of the Treasury — Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

REAL SOCIAL DYNAMICS , INC

311 S DIVISION STREET

CARSON CITY

NV 89703-9110

1 Rents

\$

OMB No. 1545-0115

2015

Form 1099-MISC

**Miscellaneous Income**
**Copy C  
For Payer**

For Privacy Act and Paperwork Reduction Act Notice, see the **2015 General Instructions for Certain Information Returns.**

PAYER'S federal identification number

RECIPIENT'S identification number

RECIPIENT'S name

TODD VANDEHEY

Street address (including apartment number)

City or town, state or province, country, and ZIP or foreign postal code

Account number (see instructions)

FATCA filing req.

2nd TIN not.

15 a Section 409A deferrals

15 b Section 409A income

\$

\$

3 Other income

\$

5 Fishing boat proceeds

\$

7 Nonemployee compensation

\$

150684.01

9 Payer made direct sales of \$5,000 or more of consumer products to a buyer ►

4 Federal income tax withheld

\$

6 Med &amp; health care payments

\$

8 Substitute payments in lieu of dividends or interest

\$

10 Crop insurance proceeds

\$

11

12

13 Excess golden parachute payments

\$

14 Gross proceeds paid to an attorney

\$

16 State tax withheld

\$

17 State/Payer's state no.

\$

18 State income

\$

BAA Form 1099-MISC

FDEA0302 03/09/15

www.irs.gov/form1099misc

Department of the Treasury — Internal Revenue Service

## Instructions for Payer

To complete Form 1099-MISC, use:

- the 2015 General Instructions for Certain Information Returns, and
- the 2015 Instructions for Form 1099-MISC.

To order these instructions and additional forms, go to [www.irs.gov/form1099misc](http://www.irs.gov/form1099misc) or call 1-800-TAX-FORM (1-800-829-3676).

**Caution.** Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 1098, 1099, 3921, 3922, or 5498 that you print from the IRS website.

**Due Dates.** Furnish Copy B of this form to the recipient by February 1, 2016. The due date is extended to February 16, 2016 if you are reporting payments in boxes 8 or 14.

File Copy A of this form with the IRS by February 29, 2016. If you file electronically, the due date is March 31, 2016. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G. The IRS does not provide a fill-in form option.

**Need help?** If you have questions about reporting on Form 1099-MISC, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).

# Payer's 1099-MISC Report

► Keep for your records

2015

Payer's Name(s) as Shown on Forms <u>REAL SOCIAL DYNAMICS , INC</u>	Federal ID Number _____
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Do Not Staple

6969

Form <b>1096</b>		<b>Annual Summary and Transmittal of U.S. Information Returns</b>										OMB No. 1545-0108															
Department of the Treasury Internal Revenue Service												<b>2015</b>															
FILER'S name <b>REAL SOCIAL DYNAMICS , INC</b>																											
Street address (including room or suite number) <b>311 S DIVISION STREET</b>																											
City or town, state or province, country, and ZIP or foreign postal code <b>CARSON CITY NV 89703-9110</b>																											
Name of person to contact <b>REAL SOCIAL DYNAMICS</b>				Telephone number _____								<b>For Official Use Only</b>															
Email address _____				Fax number _____																							
<b>1 Employer identification number</b>		<b>2 Social security number</b>		<b>3 Total number of forms</b>			<b>4 Federal income tax withheld</b>			<b>5 Total amount reported with this Form 1096</b>																	
W-2G 32		1097-BTC 50		1098 81		1098-C 78		1098-E 84		1098-Q 74		1098-T 83		1099-A 80		1099-B 79		1099-C 85		1099-CAP 73		1099-DIV 91		1099-G 86		1099-INT 92	
<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
1099-K 10		1099-LTC 93		1099-MISC 95		1099-OID 96		1099-PATR 97		1099-Q 31		1099-R 98		1099-S 75		1099-SA 94		3921 25		3922 26		5498 28		5498-ESA 72		5498-SA 27	
<input type="checkbox"/>		<input type="checkbox"/>		<input checked="" type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
<b>6 Enter an 'X' in only one box below to indicate the type of form being filed.</b>												<b>7 If this is your final return, enter an 'X' here . . . . ▶</b>															

**Return this entire page to the Internal Revenue Service. Photocopies are not acceptable.**

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature ►

Title ►

Date ►

## Instructions

**Future developments.** For the latest information about developments related to Form 1096, such as legislation enacted after it was published, go to [www.irs.gov/form1096](http://www.irs.gov/form1096)

**Reminder.** The only acceptable method of filing information returns with Internal Revenue Service/Information Returns Branch is electronically through the FIRE system. See Pub. 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G.

**Purpose of form.** Use this form to transmit paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G to the Internal Revenue Service. Do not use Form 1096 to transmit electronically. For electronic submissions, see Pub 1220.

**Caution:** If you are required to file 250 or more information returns of any one type, you must file electronically. If you are required to file electronically but fail to do so, and you do not have an approved waiver, you may be subject to a penalty. For more information, see part F in the 2015 General Instructions for Certain Information Returns.

**Who must file.** The name, address, and TIN of the filer on this form must be the same as those you enter in the upper left area of Forms 1097, 1098, 1099, 3921, 3922, 5498, or W-2G. A filer is any person or entity who files any of the forms shown in line 6 above.

Enter the filer's name, address (including room, suite, or other unit number), and TIN in the spaces provided on the form.

**When to file.** File Form 1096 as follows.

- With Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by February 29, 2016.
- With Form 5498, file by May 31, 2016.

## Where To File

Send all information returns filed on paper with Form 1096 to the following:

If your principal business,  
office or agency, or legal  
residence in the case of an  
individual, is located in

Use the following  
three-line address

Alabama, Arizona, Arkansas,  
Connecticut, Delaware, Florida,  
Georgia, Kentucky, Louisiana,  
Maine, Massachusetts, Mississippi,  
New Hampshire, New Jersey, New  
Mexico, New York, North Carolina,  
Ohio, Pennsylvania, Rhode Island,  
Texas, Vermont, Virginia, West  
Virginia

Department of the Treasury  
Internal Revenue Service Center  
Austin, TX 73301

**Form 1096 (2015)****Page 2**

Alaska, California, Colorado, District of Columbia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Maryland, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, North Dakota, Oklahoma, Oregon, South Carolina, South Dakota, Tennessee, Utah, Washington, Wisconsin, Wyoming

If your legal residence or principal place of business is outside the United States, file with the Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301.

**Transmitting to the IRS.** Group the forms by form number and transmit each group with a separate Form 1096. For example, if you must file both Forms 1098 and 1099-A, complete one Form 1096 to transmit your Forms 1098 and another Form 1096 to transmit your Forms 1099-A. You need not submit original and corrected returns separately. Do not send a form (1099, 5498, etc.) containing summary (subtotal) information with Form 1096. Summary information for the group of forms being sent is entered only in boxes 3, 4, and 5 of Form 1096.

**Box 1 or 2.** Make an entry in either box 1 or 2; not both. Individuals not in a trade or business must enter their social security number (SSN) in box 2; sole proprietors and all others must enter their employer identification number (EIN) in box 1. However, sole proprietors who do not have an EIN must enter their SSN in box 2. Use the same EIN or SSN on Form 1096 that you use on Forms 1097, 1098, 1099, 3921, 3922, 5498, or W-2G.

**Box 3.** Enter the number of forms you are transmitting with this Form 1096. Do not include blank or voided forms or the Form 1096 in your total. Enter the number of correctly completed forms, not the number of pages, being transmitted. For example, if you send one page of three-to-a-page Forms 1098 with a Form 1096 and you have correctly completed two Forms 1098 on that page, enter '2' in box 3 of Form 1096.

**Box 4.** Enter the total federal income tax withheld shown on the forms being transmitted with this Form 1096.

**Box 5.** No entry is required if you are filing Form 1098-T, 1099-A, or 1099-G. For all other forms, enter the total of the amounts from the specific boxes of the forms listed below.

Department of the Treasury  
Internal Revenue Service Center  
Kansas City, MO 64999

Form W-2G	Box 1
Form 1097-BTC	Box 1
Form 1098	Boxes 1 and 2
Form 1098-C	Box 4c
Form 1098-E	Box 1
Form 1098-Q	Box 4
Form 1099-B	Boxes 1d and 13
Form 1099-C	Box 2
Form 1099-CAP	Box 2
Form 1099-DIV	Boxes 1a, 2a, 3, 8, 9, and 10
Form 1099-INT	Boxes 1, 3, 8, 10, 11 and 13
Form 1099-K	Box 1a
Form 1099-LTC	Boxes 1 and 2
Form 1099-MISC	Boxes 1, 2, 3, 5, 6, 7, 8, 10, 13, and 14
Form 1099-OID	Boxes 1, 2, 5, 6, and 8
Form 1099-PATR	Boxes 1, 2, 3, and 5
Form 1099-Q	Box 1
Form 1099-R	Box 1
Form 1099-S	Box 2
Form 1099-SA	Box 1
Form 3921	Boxes 3 and 4
Form 3922	Boxes 3, 4, and 5
Form 5498	Boxes 1, 2, 3, 4, 5, 8, 9, 10, 12b, 13a, and 14a
Form 5498-ESA	Boxes 1 and 2
Form 5498-SA	Box 1

**Final return.** If you will not be required to file Forms 1097, 1098, 1099, 3921, 3922, 5498, or W-2G in the future, either on paper or electronically, enter an 'X' in the 'final return' box.

**Corrected returns.** For information about filing corrections, see the 2015 General Instructions for Certain Information Returns. Originals and corrections of the same type of return can be submitted using one Form 1096.

REAL SOCIAL DYNAMICS , INC  
311 S DIVISION STREET  
CARSON CITY, NV 897039110

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This sheet is for your convenience when mailing the 1099 to your recipients using standard 8-3/4 x 5-5/8 double window envelopes.

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

**REAL SOCIAL DYNAMICS , INC**

311 S DIVISION STREET

CARSON CITY NV 89703-9110  
(310) 652-0137 Real Social Dynamics

PAYER'S federal identification number      RECIPIENT'S identification number

TODD VANDEHEY

Street address (including apartment number)

and ZIP or foreign postal code

Number (see instructions)

**15 a** Section 409A deferrals

**15 b** Section 409A income

\$

\$

<b>1</b> Rents \$	<b>4</b> Federal income tax withheld \$
<b>2</b> Royalties \$	<b>5</b> Fishing boat proceeds \$
<b>3</b> Other income \$	<b>6</b> Med & health care payments \$
	<b>7</b> Nonemployee compensation \$ 154180.96
	<b>8</b> Substitute payments in lieu of dividends or interest \$
	<b>9</b> Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ► <input type="checkbox"/>
	<b>10</b> Crop insurance proceeds \$
<b>11</b>	<b>12</b>
<b>13</b> Excess golden parachute payments \$	<b>14</b> Gross proceeds paid to an attorney \$
<b>16</b> State tax withheld \$	<b>17</b> State/Payer's state no. -----
	<b>18</b> State income \$

OMB No. 1545-0115

**2014**

Form 1099-MISC

FDEA0302 07/09/14

## Miscellaneous Income

### Copy B For Recipient

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

**BAA** Form 1099-MISC

(Keep for your records.)

[www.irs.gov/form1099misc](http://www.irs.gov/form1099misc)

Department of the Treasury — Internal Revenue Service

## Instructions for Recipient

**Recipient's identification number.** For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN). However, the issuer has reported your complete identification number to the IRS and, where applicable, to state and/or local governments.

**Account number.** May show an account or other unique number the payer assigned to distinguish your account.

**Amounts shown may be subject to self-employment (SE) tax.** If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES. Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

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**Box 2.** Report royalties from oil, gas, or mineral properties, copyrights, and patents on Schedule E (Form 1040). However, report payments for a working interest as explained in the box 7 instructions. For royalties on timber, coal, and iron ore, see Pub. 544.

**Box 3.** Generally, report this amount on the "Other income" line of Form 1040 (or Form 1040NR) and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

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**Box 5.** An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

**Box 6.** For individuals, report on Schedule C (Form 1040).

**Box 7.** Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of the fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report the amount from box 7 on Form 1040, line 7 (or Form 1040NR, line 8). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report it on Form 1040, line 21 (or Form 1040NR, line 21).

**Box 8.** Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other income" line of Form 1040 (or Form 1040NR).

**Box 9.** If checked, \$5,000 or more of sales of consumer products was paid to you on a buy-sell, deposit-commission, or other basis. A dollar amount does not have to be shown. Generally, report any income from your sale of these products on Schedule C (Form 1040).

**Box 10.** Report this amount on Schedule F (Form 1040).

**Box 13.** Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See the Form 1040 (or Form 1040NR) instructions for where to report.

**Box 14.** Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

**Box 15a.** May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A, plus any earnings on current and prior year deferrals.

**Box 15b.** Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. This amount is also included in box 7 as nonemployee compensation. Any amount included in box 15a that is currently taxable is also included in this box. This income is also subject to a substantial additional tax to be reported on Form 1040 (or Form 1040NR). See "Total Tax" in the Form 1040 (or Form 1040NR) instructions.

**Boxes 16-18.** Shows state or local income tax withheld from the payments.

**Future developments.** For the latest information about developments related to Form 1099-MISC and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form1099misc](http://www.irs.gov/form1099misc)